



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, वीरवार, 9 जुलाई, 1981/18 भाषाई, 1983

हिमाचल प्रदेश सरकार

LOCAL SELF GOVERNMENT DEPARTMENT NOTIFICATIONS

Simla-171002, the 11th February, 1981

No. 13-6/73-LSG.—In pursuance of the provisions of section 61 of the Himachal Pradesh Municipal Act, 1968 (Act No. 19 of 1968), the Governor of Himachal Pradesh is pleased to sanction the levy of surcharge at the rate of 25% on the existing rates of Octroi leviable in respect of all items (except item No. 29-A and 31) without refunds applicable in respect of Municipal Committee, Kulu.

The imposition of the surcharge shall come into force one month after publication of this notification in the Rajpatra.

शिमला-2, 23 फरवरी, 1981

सं० 13-1/67-एल०एस०जी०.—राज्यपाल, हिमाचल प्रदेश हिमाचल म्युनिसिपल ऐक्ट, 1968 की धारा 61 के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुए नगरपालिका, हमीरपुर क्षेत्र में संशोधित दर सूची । संलग्न प्रपत्र को लागू करने के सहर्ष आदेश देते हैं । इस संशोधित चुंगी सूची के लागू होने से इस विभाग द्वारा जारी की गई अधिसूचना समसंख्या दिनांक 27-2-1969 को रद्द समझा जायेगा ।

बहु चुंगी कर सूची के संशोधन आदेश हिमाचल प्रदेश राजपत्र में प्रकाशित होने की तिथि से 30 दिन बाद नगर पालिका, हमीरपुर क्षेत्र में लागू होंगे ।

Simla-171002, the 23rd February, 1981

No 13/1/67-LSG.—In pursuance of the provisions of section 61 of the Himachal Pradesh Municipal Act, 1968. The Governor of Himachal Pradesh is pleased to sanction the levy of rates of Octroi (without refunds) proposed by the Municipal Committee, Hamirpur, District Hamirpur as per annexure attached.

The previous notification issued *vide* this department Notification of even number dated the 27th February, 1969 shall stand cancelled on the application of this notification.

The imposition of this Octroi Schedule shall come into force one month after publication of this notification in the Rajparta.

By order,
KR. SHAMSHER SINGH,
Secretary.

REVISED OCTROI SCHEDULE

LIST OF EXEMPTION FROM OCTROI

(A) ARTICLES BELONGING TO GOVERNMENT

1. Necessaries (not being article of food and drink) equipment and clothing imported by Officers, in Command of troops of Air Force Units for the use of their men and followers, grain and green fodder imported for consumption by horses, mules or other animals maintained as part of their military equipage by any person in Military or Air Force Service, provided that such grain or fodder is certified that the Commanding Officer to be imported for bonafide public purposes.

2. All road making material such as timber, stone, ballast, coaltar, steel, bitumen, sand, cement, shingle and bricks for soling coats and coal and other fuel used in steam road rollers or for malting coaltar imported by the Government of India or by any Local Government or by and Local authority (including the cantonment authority) or by contractors for use on the roads maintained by the Public Works Department, Government of any Local Authority (including a Cantonment authority) if accompanied at the time of import by a certificate signed by a Gazetted Officer of the Government Department or by the President Executive Officer or Secretary of the Local Authority concerned that such articles are required for road making only.

3. Arms of any sort imported by Government.

4. Articles imported by the Police Department in connection with criminal cases provided that the articles are accompanied by a certificate signed by a Police Officer not below the rank of a Sub-Inspector.

5. Ammunition, military stores (not being articles of food and drinks and other articles of Police equipment pertaining to uniform including similar articles of National Cadet Corps, Home Guards and equipment of Police Road Service provided that each consignment is certified by the Superintendent of Police of the District concerned and in the case of N.C.C., Home Guards, by the District Commander) that the Consignment is property of the Government in the Police, N.C.C. and Home Guards Department.

6. Articles imported for the purpose of the Government air raid precaution measures provided at the time of import these are accompanied by a certificate from a Gazetted Officer of the Government.

7. Articles, stores and equipment used for health and medical purpose belonging to Health

Department and Medical Department of the Government, provided that each consignment is accompanied with a certificate signed by Medical Officer of Health Department that it belongs to the Medical Equipment of the Government.

Note.—Equipment will not include articles like office furniture and stationery.

8. All medical supplies and equipment (excluding stationery and furniture etc.) used or operated by the World Health Organisation, venereal disease team, provided covered by a certificate signed by a responsible officer attached with the team that the goods in question are property of the said organisation.

9. Medical stores and articles of equipment (excluding stationery and furniture etc.) required for use in veterinary dispensaries etc. provided each consignment is accompanied by a certificate signed by a Gazetted Officer of the Animal Husbandry Department to the effect that these belongs to the Government.

10. All vegetable seeds and other seeds, agricultural implements and horticultural tools, plant protection machinery and insecticides and poultry birds and eggs, provided at the time of import each consignment is accompanied by a certificate signed by a Gazetted Officer of the Agriculture or Animal Husbandry Department to the effect that these belong to Government.

11. All foodgrains brought from abroad (from out-side India) and indigenous foodgrains procured by the Government for internal distribution provided each consignment of such foodgrains is certified by the District Officer of Civil Supplies Department that it is property of the Government.

12. Fertilizers of the Agriculture Department, provided that each consignment at the time of import is accompanied by a certificate from the District Agriculture Officer of the District to the effect that the fertilizers belong to Government.

13. Publicity materials and equipment (excluding stationery and furniture etc.) imported by the Public Relations Department provided that at the time of import each consignment is accompanied by a certificate from the District Public Relations Officer that the consignment belongs to the Government.

14. Community receivers, batteries, radios and other accessories etc. imported by the Public Relations and Tourism Department provided that at the time of import each consignment is accompanied by a certificate from the District Public Relations Officers that the consignment belongs to the Government.

15. Printed forms used in offices of Government and Local authority provided each consignment is accompanied by a certificate from a responsible officer of the Government Department the Local authority concerned.

16. Printed forms and other election material like ballot boxes, paper lacks, hammers, punches and bags connected with the general election to the Provincial and Central Legislature and election to the Local Authority at the time of import, these are accompanied by a certificate signed by Gazetted Officer of the department concerned to the effect that these forms etc. are the property of the Government.

17. Supplies and services of Joint enterprises started by the Government of India for the vaccination of the children against T.B. provided at the time of import consignment are accompanied by a certificate from a responsible officer of the joint enterprises that the consignment in question is the property of the said enterprises.

18. All young plants for transplantation on road side imported by the Public Works Department, Forest Department and Local Bodies if accompanied at the time of import by a certificate

from a responsible officer of the department concerned of the Local Authority that the plants are meant for transplantation on road side within the municipal area concerned.

19. Government property accompanying Government servants on tour in connection with their official duties provided it is certified to the satisfaction of the Octroi staff on duty.

20. Exhibits, films, publicity literature or other equipment in use imported for a propaganda work or for instructional purposes belonging to any department of the Central or the Provincial Government or to any semi-official concern like University, Red Cross Societies, Municipal Department, District Board, Co-operative and other Local Bodies, subject to the production of a certificate from a responsible officer of the department or institution or agency concerned.

21. Railway stores and material acquired for use on a railway whether in constructing, maintaining or working the same and not removed outside the railway boundaries but not including stores imported for purchase consumption by railway employees or stores with which a railway co-operative store is stocked for sale to members.

22. Chemicals such as Killopetra, gammaxene smoke, Killopetra and gammaxene dust imported by the Civil Supplies Department for disinfection of foodgrains provided at the time of import each consignment is accompanied by a certificate from a Gazetted Officer of the department such chemical are the property of the Government in the Civil Supplies Department.

23. All stocks and stores of the P. & T. Department.

(B) MISCELLANEOUS ARTICLES

1. Bonafide personal and house-hold belonging of person coming to take up their residence in Municipality and bonafide personal luggage of travellers.

2. Chemicals used as fertilizers such as sodium nitrate etc. Imported for agricultural purposes and certified as such by an officer of the Agricultural Department.

3. Gold or Silver bullion and coin.

4. Printed books including newspapers.

5. Stamps, Stamp paper and petition papers.

6. Head loads of grass and brushwood.

7. Goods imported by rails and rebooked or exported without delivery having been taken without being removal from the railway station.

8. Goods on which octroi amounts to less than three paise.

9. Salt.

10. Hand woven cloth made out of hand spun yarn.

11. Hand spun yarn.

12. Goods prepared by and belonging to the Industrial Homes for refugees approved by the Rehabilitation Department provided that the consignment are accompanied with a certificate signed by the President, Secretary or the Organising Secretary of such Industrial Homes.

13. Examination answer-books.

14. Articles production by and belonging to the United Council of Relief and Welfare Centres provided that the consignments are accompanied by certificate signed by a Secretary of the United Council for Relief and Welfare, New Delhi.

15. Goods belonging to Ambassadors, High Commissioners, Deputy High Commissioners and other persons holding diplomatic rank with the Government of India.

16. Goods belonging to the World Health Organisation and the personal effect of the personal employed by it provided at the time of import such consignment are accompanied by a certificate from a responsible officer attached to the team under the organisation that consignment in question are the property of the said organisation or from a part of personal effects of any member of the organisation.

17. Personal belonging of Technical Co-operative Mission provided that at the time of import a certificate duly signed by a responsible officer of the mission is presented.

18. Gift commodities like, foodgrains, food stuffs, including milk powder, processed food stuffs and multipurpose food, drugs and medicines multi vitamin tablet, hospital equipment supplies goods and gift parcel containing food stuff etc. from the U.S.A. and other foreign countries for free distribution by approved relief organisations and relief workers recognised by the Government of India or Himachal Pradesh Government provided that at the time of import the articles are covered by a certificate signed by a responsible officer of the recognised relief organisation.

19. Goods belonging to the following organisation provided the consignment is accompanied by a certificate from a responsible officer of the team under the organisation that the goods are the property of the said organisation:

1. International Civil Aviation.
2. International Labour Organisation.
3. Food and Agriculture Organisation of United Nation.
4. United Nation Education and Scientific and Cultural Organisation.
5. International Monetary Funds.
6. International Bank for Reconstruction and Development Universal Postal Union.

20. Articles exported by rail from the limits of the Municipality or reimported by rail without delivery having been taken on the production of sufficient proof by the sender or in the case of the Government Department after delivery has been taken out returned to the sender if a certificate to this effect is produced from a competent authority in the Department.

21. Articles of dowry accompanying the brides.

22. Articles imported in connection with the mourning ceremony.

23. In case where a Municipal Committee collects octroi for a cantonment authority as well as for itself goods belonging to Government if accompanied at the time of import by a certificate from a Gazetted Officer of the department that the goods are the property of the Government and are intended for use only within the limits of the cantonment.

24. All stores imported by the Indian Red Cross Society St. John Ambulance or by any registered Charitable institution.

25. Stores consisting of Arms, Ammunition, Uniforms or cloth for uniforms intended for use N.C.C. provided each consignment of such stores notified by a responsible officer of the N.C.C. that the property belonging to the said institution.

26. Sweets, other edibles and bhaji for immediate personal use not exceeding 2 kilograms in weight per person.

27. Earthe and chichhra leaves.

28. Charcoal to the extent of one quintal carried with vehicles running on producer gas.

29. Raw Wool and pashmina wool and raw material used in Small Scale Industries.
30. Loud-speaker and its accessories imported by the Harijan Sevak Sangh.
31. All the under mentioned goods imported by an institution which is a branch of an organisation certified by All India Khadi and Gram Udyog Commission.
1. All description of cloth and fabrics woven on handloom in India from hand spun cotton, silken or woollen yarn.
 2. All Hand spun cotton, silken or woollen yarn produced in India.
 3. Flags, Bags, hosiery shirt and other articles made of such cloths of fabrics or yarn.
 4. Charkhas, Chunkies and other accessories used in the Khadi Industry.
 5. Cotton (Rui and Kapas) and
 6. Dye stuffs used in dying and printing khadi.
32. Any other article considered necessary by a Municipality taking into consideration local condition and approved by the Government.

SCHEDULE

Sr. No.	Description of articles	Rate Existing per 100 kg	Rate proposed per 100 kg
1	2	3	4
1.	All grains (other than wheat, grams, maize, rice and paddy, jawar, bajra and dals) their flour including seal, characu except suji, maida, rawa and nishasta ..	0.25	0.25
2.	Suji, Maida, rawa, and nishasta and parched grains including those coated with gur, sugar and shakkar ..	0.90	1.00
3.	Refined sugar i.e. white or crystalised sugar ining sugar, candy, sugar loaf (Mishry) sugar in tins, cans, bottles, boxes including sugar cubes ..	1.75	2.00
4.	Sugar not otherwise specified including gur, shakkar, minja, talaucha, mollasses rab, shirt and sugarcane juice and desi sugar ..	0.45	0.50
5.	(a) Eggs, game birds, bacon, ham, meat and poultry not bottled or canned ..	7.00	8.00
	(b) Fresh fish ..	2.50	8.00
6.	Tea of all kinds including tea dust, tea leaves and tea stalks ..	3.50	4.00
7.	Ice ..	0.25	0.50
8.	Ghee and butter including Khoa and cream (fresh or tinned) ..	5.25	5.50
9.	Hydrogenated oils used as substitute of ghee ..	5.25	5.50
10.	Vegetable oils used and linseed oils ..	1.75	5.50
11.	Skimmed milk ..	0.45	0.50
12.	Betal leaves ..	8.75	10.00
13.	Confectionary, sweetmeats, biscuits, coffee, tinned milk, milk powder (canned, bottled or otherwise) jams (canned or bottled) pickles, preserved fruits, honey marrony and such groceries (including flour rice) Oil, mans stores and preparations of food and drinks as are not otherwise scheduled ..	10.50	10.50
13-A.	Articles of light refreshment like aerated waters (including Coca Cola and Vimto) ..	0.02	0.02
13-B.	All sweets prepared from gur ..	per rupee 3.50	per rupee 5.00

1	2	3	4
14.	Desi Achar and desi muraba ..	1.75	3.00
15.	Double roti (Bread) ..	1.75	2.00
16.	Potatoes, sweet potatoes (for table use or seeds) green ginger, garlic, shinghara, arbi, kachalu, halwa kaddoo, petha, dried onions and other fresh vegetables, not specified elsewhere but including water melon, Kharbuza, tomato, nashpati, amrood, aroo and ber ..	1.50	1.75
17.	Sugarcane, turnip, radish, cucumber (kheera) kakri, tar and carrot (gajar) ..	2.65	1.75
17-A.	Sugarcane for sale to sugar factories within Municipal limits ..	0.95	1.75
18.	All kinds of dried fruits and dried vegetables (not scheduled elsewhere) including mushrooms (khumb, dingries and guchnies) and all kinds of nuts and their kernels except those specified elsewhere in the schedule ..	2.95	3.00
19.	Pistachinuts or pista, kernals of almonds and akhrot-ki-giri including charmagaj ..	5.25	5.00
20.	Groundnuts of mungphali:— (a) Peas only (without shell) ..	0.70	1.00
	(b) Pod an peas (with shell) ..	0.35	1.00
21.	Fresh fruits other than those specified elsewhere ..	1.75	1.75
22-A.	Galgal, green amb, lasuras, sour lime dheou, delas, unripe and ripes desi mangoes ..	0.45	1.75
22.	Paper, bari, seviyan, starch and phulwari ..	3.50	5.00
23.	Articles of grocery (Karyana) not specified elsewhere and sip chips ..	1.75	3.00
24.	Seeds of vegetable fruits, flowers ornamental shrubs and trees ..	1.75	3.00
24-A.	Domnut Seeds ..	0.25	0.50
24-B.	Seedlings and saplings of vegetable fruits and flowers, ornamental shrub, shrubs and trees ..	1.75	3.00
25.	Cotton seeds oil seeds and fodder seeds and seeds of green-namuring crops like san hemp ..	0.25	0.50
26.	Oil cakes ..	0.25	0.50
27.	Bhusa, bran (choker) fodder including green fodder (except on head loads) ..	0.12	0.50

CLASS II

Tobacco, alcoholic liquors and other intoxicants:			
28.	Tobacco manufactured including tobacco leaves and ropes ..	1.75	2.00
29 (i)	Cigars ..	35.00	35.00
(ii)	Cigarettes ..	25.00	30.00
(iii)	Biri ..	15.00	15.00
30.	Zarda, snuff, scented tobacco ..	0.03	0.03
		Per Re.	Per Re.
31.	All kinds of foreign and country liquors ..	0.05	0.10
		Per Re.	Per Re.
32.	Bhang ..	0.90	0.02
			Per Re.
33.	Opium ..	3.50	0.02
			Per Re.
34.	Charas ..	3.50	0.02
			Per Re.
35.	All other intoxicating drugs not specified above ..	3.50	0.02
			Per Re.

1	2	3	4
CLASS III			
		Per tail	Per tail
36. Sheep goats and other quadrupeds not specified elsewhere ..		0.25	0.50
37. Horned cattle, camels, horses, mules and donkeys ..		0.50	2.00

Note.—No tax shall be charged on animals imported for use only.

CLASS IV

Commercial heavy chemicals, chemicals, medicines, drugs, spices, gums and incenses			
		Per Rs.	Per Rs.
38. Heavy commercial chemicals like sulphur refined soda caustic, soda potash, nephthalene balls, acids, bleaching powder, carbonates including potassium and sodium carbonate, bicarbonates of ammonia, calcium, zinc, magnesium chloride and soda silicate, disinfectants like phenyle, cresol, isol, liquid chloride, soda ash of washing soda etc. ..		0.45	0.50
38-A. Crude saltpeter, crude sulphur, sulphur chemicals not specified elsewhere ..		0.25	0.50
39. All kinds of chemicals (ammonia carbonic acid gas, nitrogen and hydrogen) aopathic and homeopathic medicines and drugs including essences, tinctures and other medicinal preparations not otherwise specified elsewhere ..		10.50	10.50
39-A (i) Oxygen gas ..		0.12	0.03
(ii) Dissolved accetylene ..		per cubic metre. 0.25	per Re. 0.03
		per cubic feet.	per Re.
40. Unani and Ayurvedic medicines and drugs not otherwise specified including hermal dhup, agarbatti, loban and similar herbs, roots, leave, flower and seeds used in incense ..		10.50	10.50
41-A. All kinds of spices except those specified below ..		3.50	4.00
41-B. Anardana,imli, haldi ..		1.75	4.00
42. All kinds of gums ..		3.50	4.00

CLASS V

Textiles and manufactures articles of dress:

43. Kapas (raw cotton) ..	0.25	0.50
44. Ginned cotton ..	0.45	0.50
45. Animal hair and raw wool ..	0.25	0.50
46. Cotton and woollen yarn upto 2 ply of thread whether twisted or otherwise ..	1.75	3.00
47. Knitting wool more than 2 ply ..	7.00	8.00
48. Silk, yarn or thread and chamki mercerized cotton yarn ..	2.65	3.00
49. Silk and artificial silk piece goods, velvets and woollen piece goods ..	7.00	8.00
50. Cotton and linen piece goods including niwar ..	7.00	8.00
51. Haberdshery, deapery, hosiery including attachi case furs, boot laces, hats, carpets, blankets and ready-made clothes except those specified elsewhere ..	5.25	8.00
52. Munj loose, jute, coir, patma, dib, and other fibres and articles		

1	2	3	4
	made thereof including cotton waste, gunny bags, tats hessian cloth and articles made thereof except those mentioned against item No. 109 ..	0.45	1.00
53.	Canvas tents, tarpaulin, book binding cloth, tracing cloth, tonga and motorhead cloth ..	0.25	7.00
54.	Condemned and old clothes made of linen cotton or wool, blankets, tarpaulin ground sheets, durries, tents, Chholdaries, canvas bags, boots, saddlery and similar condemned military equipment not in good condition and leather scrap ..	1.75	2.00
55.	Gold and silver lace, wire and thread goats, kanari, lamia, silm stara (imitation or real) kalattum, tib, koka and other ornaments ..	17.50	20.00

CLASS VI

Articles of general merchandise, toilets, perfumery, lighting and washing:

56.	Articles of toilets including soap, perfect medicated soap and human soap and perfumery ..	8.75	10.00
57.	Articles of general merchandise ..	8.00	10.00
58.	Articles of lighting and heating (except electric goods) and their accessories including lamps, stoves, candle and wax ..	5.25	7.00
59.	Matches ..	3.50	5.00
60.	Sajji, soap retha, kishta and soap stone ..	0.45	0.50
61.	Other washing soap (including monkey brand soap, sunlight soap, vim and lux flakes) alums, saltpetre refined, potash eqsom salts, sodium bicarbonate and other saline substances used in washing clothes, floors and utensils ..	1.75	2.00
62.	Carbide of calcium ..	0.90	0.90

CLASS VII

Scientific apparatus, instruments of music and amusements:

63.	All kinds of apparatus, instruments and equipments used in photography except cinematographic films ..	17.50	25.00
64.	Cinematographic films ..	17.50	20.00
65.	All kinds of scientific, mathematical, optical, surgical and dentistry instruments and equipment including telephonic and televisional apparatus and goods ..	0.02 per rupee	0.03 P. Re.
66.	Watches, watch glasses, watch chains and spare parts thereof including clocks and their parts ..	0.02 per rupee	0.03 P. Re.
67.	All musical instruments including radio sets and their spare parts ..	0.02 per rupee	0.03 P. Re.

CLASS VIII

Electric goods :

68.	All kinds of electric goods not specified elsewhere in the schedule such as refrigerator, electric fan, heater, and iron including their spare parts, wire plug, bulb, switch, meter holder, shade, cables, both insulated or otherwise, earthern and porcelain insulators,
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1	2	3	4
alternators rotary convertors, control gears and their parts ..		8.00	10.00
68-A. Refrigerator ..		8.00	25.00
			each.
68-B. Electric Fans ..		8.00	2.00
69. Electric causing and capping including blocks and gutties ..		0.90	2.00
CLASS IX			
Sports, games and toys:			
70. Articles used for sports and games, both outdoor and indoor and toys of all kinds ..		7.00	8.00
70-A. Clay toys, coloured and unpolished ..		0.45	0.50
CLASS X			
Stationery and paper:			
71. All kinds of stationery such as ink, pen, fountain pen, rubber, erasure, bottle gum, pin, tag laces, punch, clip, fileboard, note paper, envelope, rubber or steel stamps, stand, inkpot, blotting paper, slate, takhti, copy book, note book, diary, register, bahis, forms except those exempted, type writers, duplicating machines, accessories and spare parts thereof ..		5.00	5.00
72. All kinds of blank papers ..		2.65	6.00
73. Waste paper, paste, mill board and card board packing and laffafa ..		1.75	2.00
CLASS XI			
Leather, rubber, canvas and articles made thereof:			
74. Rawhides, skins, fleshing, natural bones and natural guts ..		0.90	1.00
75. Dressed hides and manufactured leather ..		3.50	4.00
76. Saddlery, boots, shoes, leather clothes and other articles made of leather, fur, corks, and skins of animals fir for use as mats of rugs and plastic goods ..		7.00	8.00
77. All kinds of articles mader of ubber including tyres and tubes used in vehicles ..		5.25	8.00
77-A. Raw rubbers ..		1.10	8.00
78. Old and unserviceable rubber and scrap ..		1.75	2.00
79. Rubber solution ..		3.50	4.00
CLASS XII			
Metals and articles made of metal except articles under Class XIII:			
80. Iron, iron sheets, galvanised iron sheets, bars, pipes, including G.I.pipes, garders, rails, round iron angles and trees ..		0.70	3.00
81. Iron scrap, iron slag, iron dust and metallic ores, not otherwise specified ..		0.45	2.00
82. Sheets, bars of all other metals like brass, copper, bronze, lead, tin, and german silver, zinc ..		2.65	3.00
82-A. Scraps of all metal—other than of iron including broken utensils ..		0.90	1.00
83. Wire and wire ropes ..		1.75	2.00
84. Articles made of iron or galvanized iron, hosepipes, pots and pans, bath tubs, buckets, trunks, suit-cases, etc. ..		3.00	3.00
85. Articles and utensils made of other metal exclusively or of alloys including Muradabadi and aluminium wares, germen silver wares, and EPNS wares ..		4.40	5.00

1 2 3 4

CLASS XIII

Machinery:

86. All kinds of machinery including agricultural, industrial and other kinds of machinery not specified elsewhere and their spare parts ..	1.50	3.00
87. Vehicles:—		
(a) New Tractors ..	25.00 each	30.00
(b) New Motor-cars, lorries and trucks ..	25.00 „	100.00
(c) New Motor-cycle without side-car ..	6.25 „	10.00
(d) New Motor-cycle with side-car ..	10.00 „	25.00
(e) New Tonga, new gadda, new thela ..	5.00 „	10.00
(f) New cycle, new tri cycles, new perambulators, rickshaws and spare parts of vehicles ..	7.00 „	10.00
(g) New hand craft ..	2.50 each	5.00
(h) Spare parts of gaddas, thelas, etc. like wheels and other accessories ..	0.45	0.45
88. Tools and other accessories of all kinds like hammers, files, screws, phana, iron nuts, pipes, sand paper, rivets, washer, plass, wrench, nails etc. ..	0.90	3.00

CLASS XIV

Mineral and lubricating oils :

	per 100 Lit.	per 100 Lit.
89. Petrol, power alcohol ..	0.45	1.00
90. Kerosine oil, powerline ..	0.45	1.00
91. Lubricating oils ..	1.75	2.00
92. Diesel oils ..	0.90	1.00
93. Crude oils and fuel oils ..	0.90	1.00
93-A. Grease ..	0.90	1.00
94. All other mineral oils not specified above ..	0.90	1.00
	per 100 lit.	per 100 lit.

CLASS XV

Articles used for construction, building, fitting and furniture:

A. Masonary work and equipment:

	per 1000	per 1000
95. Sun-dried bricks ..	0.15	0.15
96. Burnt bricks ..	0.65	2.00
97. Fire bricks, geri, lime, pando earth multani mitti or gachni, chalk, ground stone for cement, plaster of paris and articles made thereof, stone not otherwise separately scheduled, cement tiles with lime, italit and glazed earthen wares, lime pipes, stone ware pipes and articles made of stone not otherwise sheduled, fresh or salt water shells, medalting clay and pump stone including crucibles, emery powder, emery wheels and all kinds of asbestos sheets and packing broken glass ..	0.45	0.60
97-A. Fibre clay, china clay, quart stone felsper stone and gypsum ..	0.25	0.30
98. Cement, hurmachi, ramraj ..	0.45	0.60
99. Kharia mitti, coke, cinder (kali keri) lime nodule (kankar) including lime stone and bazri, earthen pinjras, river sand, burns earth (lal keri) and surkhi (brick dust) including ores, minerals, white and red sand, rough stone including rough mill stone ..	0.07	0.10

1	2	3	4
99-A. Bricks blast (rare)		0.03	0.10
100. Chilms, kanalies and all kinds of unglazed country earthen ware		0.07	0.10
101. Nulab ..		0.12	0.12
102. Glazed tiles for walls and floors ..		2.50	2.50
		per 1000	per 1000
103. Marble and articles made thereof, marble chips and marble dust		1.75	3.00
104. Sanitary fittings whether made of stone ware, porcelan, metal bricks etc. ...		2.65	3.00
104-A. Tarfelt ..		2.65	3.00
104-B. Wooden material and equipment			
105. Wooden sleepers, legs, wooden timber including bamboos, lathies, tallies, sickies and condemned railway sleepers ..		0.45	0.60
105-A. Sarkanadas ..		0.25	0.60
106. Plywood sheets, window panes, glass sheets of all kinds, chicks for doors and windows and other manufactured articles of wood not otherwise specified ..		1.75	2.00
107. Superior furniture, like table chair, side rack, table rack, shoe rack, book shelf, sofa sets, teapoy, almirah, hat rack, palang, gauze almirah, wooden tray, wooden box, drawer, cradic dressing table, curtain hanger, coat hanger, picture frames wood etc. ..		3.50	4.00
108. All kinds of furniture made wholly of cane or other such material like pathas, ropes, munj, matting etc. ..		1.75	2.50
109. Ordinary furniture like charpia, Takhatposh, desk, bench, black board, stool, wooden articles of kitchen equipment ..		1.75	2.50
110. Cane imported as raw materials, khas belting, wooden packing cases, baskets ..		0.45	0.50
111. Varnishes, paints, turpentine, mineral turpentine glue, polish, dry colours, other material used in distempering and polishing except those scheduled elsewhere ..		4.40	5.00
111-A. Methylated spirit ..		0.90	1.00
112. Rosin and resin ..		0.90	1.00
CLASS XVI			
Fuel:			
113. Fuel, wood, cow dung (upla) cow dust charcoal, soft coke and its dust, steam coal and its dust, hard coke, slack and brushed wood ..		0.12	0.20
CLASS XVII			
Miscellaneous:			
114. Dyes, colours, including natural indigo, majith, maju, birkasis, lace, shoe polish and sealing wax ..		3.50	4.00
114-A. Kikkar bark ..		0.25	0.50
115. Empty bottles of all kinds of tins, drums and barrels ..		0.90	1.50
116. Cutlery except otherwise scheduled ..		14.00	15.00
116-A. Crockery and glass ware, all kinds of jars ..		7.00	10.00
117. Desi glass bangles, enamelware and feeding bottles for infats ..		3.25	5.00

1	2	3	4
117-A. Mica	..	0.02 per Re.	0.02 per Re.
118. Rugs	..	0.90	2.00
119. Coal tar (not otherwise exempted)	..	0.60	1.00
120. Ammunition, gun powder and fire works	..	7.00	8.00
121. Fire arms and arms	..	7.00	8.00
122. All other articles not otherwise exempted and not chargeable under any other head	..	7.00	8.00

Note.—(1) Octroi on the advalorem basis on any article will be payable on all inclusive price paid by the importer ascertained at the time of entry into the Municipality. This price will also include excise duty.

(2) Except in the case of assessment on the basis of advalrem, all calculations will be done on the basis of gross weight of packing.

(3) For the purpose of computing Octroi payable on any fraction of ten kilograms and weight not exceeding 10 kilograms will be reckoned as 10 kilograms and so on.

